

KATHRYN KENEALLY
Assistant Attorney General

LEE PERLA
Trial Attorney
U.S. Dept. of Justice
P.O. Box 683
Washington, D.C. 20044
Tel: 202-616-9183
Fax: 202-307-0054
Lee.Perla@usdoj.gov

Of Counsel
DANIEL G. BOGDEN
United States Attorney
Attorneys for the United States of America

**UNITED STATES DISTRICT COURT
DISTRICT OF NEVADA**

UNITED STATES OF AMERICA,

Plaintiff,

v.

JOSEPH M. COSBY, *individually and as
Trustee for JMC TRUST, as Alter Ego and/or
Nominee of Joseph M. & Jana M. Cosby; JANA
M. COSBY, individually and as Trustee for
JMC TRUST, as Alter Ego and/or Nominee of
Joseph M. & Jana M. Cosby; JMC TRUST, as
the Alter Ego and/or Nominee of Defendants
Joseph M. Cosby and Jana M. Cosby; and
JAMES B. NUTTER & COMPANY,*

Defendants.

Case No. 2:13-cv-01374-GMN-PAL

JUDGMENT

Pursuant to the parties' Joint Stipulation as to liability and consent to entry of judgment on the United States' Complaint to Reduce Federal Tax Assessments to Judgment and foreclose its tax liens, the Clerk is directed to enter judgment as follows:

- 1 1. In favor of the United States and against Joseph M. Cosby individually, federal income
2 tax (Form 1040) liabilities and related penalties and interest as set forth in paragraphs 37
3 through 43, the total amount of which equaled \$215,886.88, less any payments, plus
4 interest accruing after July 31, 2013 pursuant to 26 U.S.C. §§ 6601, 6621, 6622, and 28
5 U.S.C. § 1961(c) until paid in full;
- 6 2. In favor of the United States and against Joseph M. Cosby and Jana M. Cosby jointly and
7 severally, federal income tax (Form 1040) liabilities and related penalties and interest as
8 set forth in paragraphs 44 through 50, the total amount of which equaled \$13,702.47, less
9 any payments, plus interest accruing after July 31, 2013 pursuant to 26 U.S.C. §§ 6601,
10 6621, 6622, and 28 U.S.C. § 1961(c) until paid in full; and
- 11 3. In light of the separate agreement and joint stipulation of the parties, the United States'
12 Third Claim For Relief (Foreclose Federal Tax Liens On The Property) against all
13 defendants is dismissed without prejudice.

14
15 **IT IS SO ORDERED** this 15th day of January, 2014.

16
17 
18 _____
19 Gloria M. Navarro, Chief Judge
20 United States District Court
21
22
23

CERTIFICATE OF SERVICE

On this date, I filed the foregoing with the Clerk of Court using the CM/ECF system, and I deposited the foregoing, postage prepaid, in the U.S. Mail addressed to the following:

Kenneth A. Burns
KOLESAR & LEATHAM
400 S. Rampart Blvd., Suite 400
Las Vegas | NV 89145
Tel: 702.362.7800
Fax: 702.362.9472
kburns@klnevada.com
Attorney for Joseph M. and Jana M. Cosby

Tony M. Diab
Shook, Hardy & Bacon LLP
Jamboree Center
5 Park Plaza, Suite 1600
Irvine, CA 92614-2546
Tel: 949.475.1500
Fax: 949.475.0016
TDIAB@shb.com
Attorney for James B. Nutter Company

/s/ Lee Perla
LEE PERLA
Trial Attorney
U.S. Department of Justice

KATHRYN KENEALLY
Assistant Attorney General

LEE PERLA
Trial Attorney
U.S. Dept. of Justice
P.O. Box 683
Washington, D.C. 20044
Tel: 202-616-9183, Fax:202-307-0054
Lee.Perla@usdoj.gov

Of Counsel
DANIEL G. BOGDEN
United States Attorney
Attorneys for the United States of America

KENNETH A. BURNS, Esq.
KOLESAR & LEATHAM
400 S. Rampart Blvd., Suite 400
Las Vegas, NV 89145
Tel: 702-362-7800
Email: kburns@klnevada.com
Attorney Joseph M. and Jana M. Cosby

TONY M. DIAB (NBN: 12954)
SHOOK HARDY & BACON L.L.P.
Jamboree Center
5 Park Plaza, Suite 1600
Irvine, California 92614
ROBERT FLUMMERFELT (NBN: 11122)
7251 W. Lake Mead Blvd #300
Las Vegas, NV 89128
P: 702-562-4144, F: 702-866-9868
tdiab@shb.com
Attorneys for James B. Nutter & Company

**UNITED STATES DISTRICT COURT
DISTRICT OF NEVADA**

UNITED STATES OF AMERICA,

Plaintiff,

v.

JOSEPH M. COSBY, *individually and as
Trustee for JMC TRUST, as Alter Ego and/or
Nominee of Joseph M. & Jana M. Cosby; JANA
M. COSBY, individually and as Trustee for
JMC TRUST, as Alter Ego and/or Nominee of
Joseph M. & Jana M. Cosby; JMC TRUST, as
the Alter Ego and/or Nominee of Defendants
Joseph M. Cosby and Jana M. Cosby; and
JAMES B. NUTTER & COMPANY,*

Defendants.

Case No. 2:13-cv-01374-GMN-PAL

JOINT STIPULATION AS TO
LIABILITY AND ENTRY OF
JUDGMENT

1 All of the parties, specifically the United States of America (“United States”), Joseph M.
2 and Jana M. Cosby (“the Defendants”), and defendant James B. Nutter & Company, jointly
3 stipulate and agree as follows:

4 1. Defendants are indebted to the United States for the unpaid assessed balances on federal
5 tax related liabilities, penalties, and interest, for the taxes and tax periods specified in paragraphs
6 37 through 50 of the United States’ Complaint, specifically the following:

7 a. In favor of the United States and against Joseph M. Cosby individually, federal
8 income tax (Form 1040) liabilities and related penalties and interest as set forth in
9 paragraphs 37 through 43, the total amount of which equaled \$215,886.88, less any
10 payments, plus interest accruing after July 31, 2013 pursuant to 26 U.S.C. §§ 6601, 6621,
11 6622, and 28 U.S.C. § 1961(c) until paid in full; and

12 b. In favor of the United States and against Joseph M. Cosby and Jana M. Cosby
13 jointly and severally, federal income tax (Form 1040) liabilities and related penalties and
14 interest as set forth in paragraphs 44 through 50, the total amount of which equaled
15 \$13,702.47, less any payments, plus interest accruing after July 31, 2013 pursuant to 26
16 U.S.C. §§ 6601, 6621, 6622, and 28 U.S.C. § 1961(c) until paid in full.

17 2. The United States and Defendants agree that the United States is entitled to an entry of
18 judgment for the unpaid assessed balances on liabilities specified in paragraph 1, including
19 accrued interest calculated under 26 U.S.C. §§ 6601, 6621 through July 31, 2013, plus additional
20 statutory interest to accrue from the date of the Court’s Order approving this stipulation, under
21 28 U.S.C. § 1961(c)(1) and 26 U.S.C. §§ 6601, 6621.

22

23

3. The parties stipulate to dismissal without prejudice pursuant to Rule 41(a)(2) of the United States Third Claim For Relief (Foreclose Federal Tax Liens On The Property) pursuant to a separate agreement.

4. The parties agree to the entry of and jointly move for the Court to order the Clerk to enter their proposed judgment, a copy of which is attached.

5. The parties agree that each party shall bear its own respective costs and attorney's fees incurred with respect to this litigation.

Respectfully submitted,¹

KATHRYN KENEALLY
Assistant Attorney General

/s/ Lee Perla

LEE PERLA

Trial Attorney

U.S. Dept. of Justice

P.O. Box 683

Washington, D.C. 20044

Tel: 202-616-9183

Fax: 202-307-0054

Lee.Perla@usdoj.gov

Of Counsel

DANIEL G. BOGDEN

United States Attorney

Attorneys for the United States of America

/s/ Kenneth A. Burns

KENNETH A. BURNS, Esq.

KOLESAR & LEATHAM

400 S. Rampart Blvd., Suite 400

Las Vegas, NV 89145

Tel: 702-362-7800

Email: kburns@klnevada.com

Attorney for Joseph M. and Jana Cosby

/s/ Tony M. Diab

TONY M. DIAB (NBN: 12954)

SHOOK HARDY & BACON L.L.P.

Jamboree Center

5 Park Plaza, Suite 1600

Irvine, California 92614

ROBERT FLUMMERFELT (NBN: 11122)

7251 W. Lake Mead Blvd #300

Las Vegas, NV 89128

P: 702-562-4144

F: 702-866-9868

tdiab@shb.com

Attorneys for Defendant

James B. Nutter & Company

¹ Counsel for the Defendants authorized the United States to file this joint stipulation on January 10, 2014.